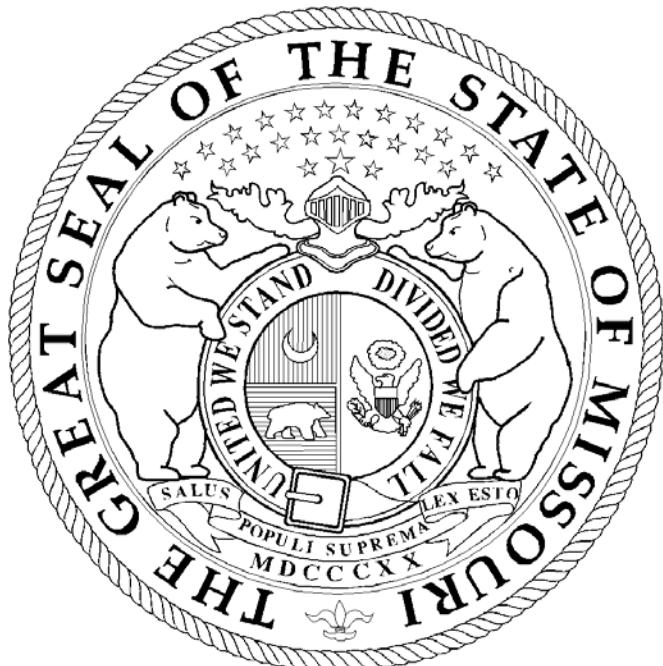


# STATE OF MISSOURI



## STATEWIDE CENTRAL SERVICE COST ALLOCATION PLAN

ACTUAL 2003

OFFICE OF ADMINISTRATION  
DIVISION OF ACCOUNTING

**CERTIFICATION FOR THE**  
**STATE OF MISSOURI**  
**STATEWIDE COST ALLOCATION PLAN**

**Certification by the Responsible Official**

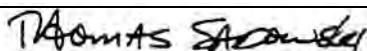
This is to certify that I have reviewed the cost allocation plan submitted herewith and to the best of my knowledge and belief:

- (1) All costs included in this fiscal year 2003 proposal to establish cost allocations or billings for fiscal year 2005 are allowable in accordance with the requirements of OMB Circular A-87, "Cost Principles for State and Local Governments," and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.
- (2) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the awards to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of cost have been accounted for consistently.

I declare that the foregoing is true and correct.

Governmental Unit    State of Missouri

Signature



Name of Official    Thomas Sadowski, CGFM, CPA

Title    Director, Division of Accounting

Date of Execution    March 31, 2005

STATE OF MISSOURI  
STATEWIDE CENTRAL SERVICE COST ALLOCATION PLAN  
ACTUAL 2003

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STATE OF MISSOURI  
STATEWIDE COST ALLOCATION PLAN

Scope of Plan

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The Missouri Statewide Cost Allocation Plan is an annual report prepared by the Office of Administration, Division of Accounting. The procedures and guidelines for the preparation of this report are contained in the United States Office of Management and Budget Circular A-87, "Cost Principles for State, Local and Indian Tribal Governments." The plan provides an actual allocation of state central service indirect costs with a roll-forward adjustment to provide a fixed allocation for each state agency for Fiscal Year 2005.

The fixed allocations for the Fiscal Year 2005 Missouri Statewide Cost Allocation Plan have been calculated by subtracting the Actual Fiscal Year 2001 allocations from the Actual Fiscal Year 2003 carry-forward allocations and adding the differences back to the Actual Fiscal Year 2003 allocations.

The cost pools included in this plan are as follows:

- Office of Administration - Building Use
- Office of Administration - Facilities Management
- Office of Administration - Building Rental
- Office of Administration - Insurance
- Office of Administration - Workers' Compensation
- Office of Administration - Budget & Planning
- Office of Administration - Accounting & Payroll
- Office of Administration - Personnel
- Office of Administration - Purchasing
- Office of Administration - General Services
- Office of the State Treasurer - Disbursements
- Office of the Secretary of State - Records Management
- Department of Public Safety - Security
- Department of Revenue - Cashier
- Office of Administration - Information Services

For all cost pools included in this plan, only the costs incurred from state funds have been allocated. Federal fund expenditures have not been included in the original total cost for each cost pool. Allocations have been made to state agencies regardless of their eligibility for reimbursement of central administrative indirect costs.

This plan was prepared by the Office of Administration, Division of Accounting. All inquiries should be directed to Ms. Lynn Cannon, Division of Accounting at (573) 751-1899.

STATE OF MISSOURI  
FIXED COSTS FOR USE IN FY 2005  
BASED ON FY 2003 ACTUAL COSTS WITH CARRY-FORWARD

	BUILDING USE (1)	FACILITIES MANAGEMENT	BUILDING RENTAL	INSURANCE (2)	WORKERS' COMPENSATION	BUDGET & PLANNING	ACCOUNTING & PAYROLL	PERSONNEL
LEGISLATURE	594,662	2,024,790	(4,583)	578	66,826	---	5,216	---
JUDICIARY	426,617	407,995	(156,572)	2,976	606,624	34,377	20,062	---
GOVERNOR	138,534	306,646	---	18	4,958	32,155	385	---
LT GOVERNOR	32,212	31,391	---	6	---	(2,622)	147	---
AUDITOR	214,107	18,561	---	109	4,262	(1,304)	854	---
ATTORNEY GENERAL	252,307	620,431	---	281	(14,797)	(974)	3,988	---
AGRICULTURE	85,080	504,380	(219,964)	(80)	(66,182)	41,716	15,510	35,147
INSURANCE	417,596	---	---	704	78,814	18,181	3,997	12,926
CONSERVATION	---	---	---	1,374	---	7,972	61,425	---
ECONOMIC DEVELOPMENT	644,325	318,855	(607,957)	999	272,951	84,994	15,984	116,858
EDUCATION	238,729	1,161,693	(793,552)	2,041	665,123	86,496	361,799	---
HIGHER ED	---	---	(132,895)	29,615	1,623,911	39,209	(6,917)	---
HEALTH	1,263,959	859,232	(307,033)	2,030	252,705	94,796	323,095	310,331
HIGHWAYS	255,910	---	---	4,923	---	71,276	551,524	---
LABOR	211,553	307,193	(769,111)	841	390,266	12,287	28,731	101,754
MENTAL HEALTH	103,673	657,861	(506,376)	5,877	6,752,781	74,624	19,519	866,483
NATURAL RESOURCES	251,846	1,421,975	---	1,783	850,675	58,725	152,005	192,639
PUBLIC SAFETY	499,596	4,484	(811,882)	86,032	1,332,185	84,652	60,643	204,736
SOCIAL SERVICES	3,421,068	1,473,900	(1,109,750)	8,106	1,168,183	179,665	84,861	743,310
CORRECTIONS	551,942	---	(754,600)	9,311	4,759,857	61,190	196,617	1,294,043
<b>TOTAL</b>	<b>9,603,716</b>	<b>10,119,387</b>	<b>(6,174,275)</b>	<b>157,524</b>	<b>18,749,142</b>	<b>977,415</b>	<b>1,899,445</b>	<b>3,878,227</b>
	=====	=====	=====	=====	=====	=====	=====	=====

## Notes:

(1) Building Space Includes Building Use I, II, III, IV, V, and Board of Public Buildings I and II.

(2) Administration of auto self-insurance program, aircraft liability insurance, surety bonds, and specific employee bonds.

STATE OF MISSOURI  
FIXED COSTS FOR USE IN FY 2005  
BASED ON FY 2003 ACTUAL COSTS WITH CARRY-FORWARD

	PURCHASING	GENERAL SERVICES (3)	TREASURER DISBURSEMENTS	RECORDS MANAGEMENT	SECURITY	REVENUE CASHIER	INFORMATION SERVICES (4)	TOTAL FIXED FY 05
LEGISLATURE	---	12,820	585	19,155	294,633	854	31,847	3,047,383
JUDICIARY	---	40,008	2,880	562,910	38,884	4,433	151,297	2,142,491
GOVERNOR	(40)	875	33	4,906	29,014	105	39,813	557,402
LT GOVERNOR	2	3,854	14	3,078	4,974	10	12,018	85,084
AUDITOR	1,457	569	117	95,812	59,408	193	6,701	400,846
ATTORNEY GENERAL	767	3,363	356	744,373	83,606	372	21,005	1,715,078
AGRICULTURE	3,238	16,668	702	50,904	59,815	317	48,605	575,856
INSURANCE	2,722	8,568	255	141,076	75,710	---	15,514	776,063
CONSERVATION	18,973	16,305	2,867	18,924	---	2,037	195,253	325,130
ECONOMIC DEVELOPMENT	52,539	32,380	1,506	24,515	84,952	480	87,053	1,130,434
EDUCATION	385,152	62,405	11,802	138,542	190,231	25,009	912,568	3,448,038
HIGHER ED	48,229	214,310	169	31,647	---	25,022	(7,222)	1,865,078
HEALTH	213,598	150,517	8,815	400,072	45,447	3,158	705,138	4,325,860
HIGHWAYS	---	106,890	20,327	27,873	315,003	3,703	1,520,351	2,877,780
LABOR	(4,459)	9,833	1,554	330,134	---	1,346	98,658	720,580
MENTAL HEALTH	254,094	40,518	7,649	93,921	---	13,470	373,062	8,757,156
NATURAL RESOURCES	31,456	61,305	5,469	181,745	165,111	3,016	406,081	3,783,831
PUBLIC SAFETY	86,987	74,581	4,339	238,060	38,551	2,129	258,889	2,163,982
SOCIAL SERVICES	159,658	93,565	26,957	546,095	132,537	30,333	591,861	7,550,349
CORRECTIONS	433,133	142,816	11,347	614,892	---	13,505	707,631	8,041,684
<b>TOTAL</b>	<b>1,687,506</b>	<b>1,092,150</b>	<b>107,743</b>	<b>4,268,634</b>	<b>1,617,876</b>	<b>129,492</b>	<b>6,176,123</b>	<b>54,290,105</b>
	=====	=====	=====	=====	=====	=====	=====	=====
								<b>54,290,105</b>

## Notes:

(3) Risk management administration, forms management, mail services and administrative services to the Office of Administration.  
 (4) Development of state-wide accounting and human resources system.

## STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

Page 3

BUILDING USE	2003 CARRY-FORWARD	2001 ACTUAL	CARRY-FORWARD ADJUSTMENT	2003 ACTUAL	FIXED FY 05
LEGISLATURE	514,703	434,744	79,959	514,703	594,662
JUDICIARY	455,523	484,429	(28,906)	455,523	426,617
GOVERNOR	126,850	115,166	11,684	126,850	138,534
LT GOVERNOR	32,722	33,232	(510)	32,722	32,212
AUDITOR	232,332	250,557	(18,225)	232,332	214,107
ATTORNEY GENERAL	256,444	260,581	(4,137)	256,444	252,307
AGRICULTURE	85,072	85,064	8	85,072	85,080
INSURANCE	478,876	540,156	(61,280)	478,876	417,596
CONSERVATION	---	---	---	---	---
ECONOMIC DEVELOPMENT	879,121	1,113,917	(234,796)	879,121	644,325
EDUCATION	219,576	200,423	19,153	219,576	238,729
HIGHER ED	---	---	---	---	---
HEALTH	563,277	42,651	520,626	743,333	1,263,959
HIGHWAYS	127,955	---	127,955	127,955	255,910
LABOR	213,169	214,786	(1,617)	213,170	211,553
MENTAL HEALTH	101,371	99,069	2,302	101,371	103,673
NATURAL RESOURCES	240,468	229,090	11,378	240,468	251,846
PUBLIC SAFETY	537,367	575,138	(37,771)	537,367	499,596
SOCIAL SERVICES	4,280,791	5,140,516	(859,725)	4,280,793	3,421,068
CORRECTIONS	171,051	181,766	(10,715)	562,657	551,942
<hr/> TOTAL	<hr/> 9,516,668	<hr/> 10,001,285	<hr/> (484,617)	<hr/> 10,088,333	<hr/> 9,603,716
	<hr/> =====	<hr/> =====	<hr/> =====	<hr/> =====	<hr/> =====

NOTES: Building Space includes Building Use I, II, III, IV, V, and Board of Public Buildings I &amp; II.

## STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

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FACILITIES MANAGEMENT	2003 CARRY-FORWARD	2001 ACTUAL	CARRY-FORWARD ADJUSTMENT	2003 ACTUAL	FIXED FY 05
LEGISLATURE	1,824,836	1,617,589	207,247	1,817,543	2,024,790
JUDICIARY	367,717	325,969	41,748	366,247	407,995
GOVERNOR	315,712	323,517	(7,805)	314,451	306,646
LT GOVERNOR	28,006	24,509	3,497	27,894	31,391
AUDITOR	16,667	14,706	1,961	16,600	18,561
ATTORNEY GENERAL	559,691	496,714	62,977	557,454	620,431
AGRICULTURE	448,340	390,509	57,831	446,549	504,380
INSURANCE	---	---	---	---	---
CONSERVATION	---	---	---	---	---
ECONOMIC DEVELOPMENT	278,443	236,919	41,524	277,331	318,855
EDUCATION	934,417	703,407	231,010	930,683	1,161,693
HIGHER ED	---	---	---	---	---
HEALTH	598,289	334,955	263,334	595,898	859,232
HIGHWAYS	---	---	---	---	---
LABOR	269,326	230,383	38,943	268,250	307,193
MENTAL HEALTH	587,448	514,687	72,761	585,100	657,861
NATURAL RESOURCES	1,271,105	1,115,156	155,949	1,266,026	1,421,975
PUBLIC SAFETY	3,884	3,268	616	3,868	4,484
SOCIAL SERVICES	1,547,311	1,614,545	(67,234)	1,541,134	1,473,900
CORRECTIONS	---	---	---	---	---
 TOTAL	 9,051,192	 7,946,833	 1,104,359	 9,015,028	 10,119,387
	=====	=====	=====	=====	=====

## STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

Page 5

BUILDING RENTAL	2003 CARRY-FORWARD	2001 ACTUAL	CARRY-FORWARD ADJUSTMENT	2003 ACTUAL	FIXED FY 05
LEGISLATURE	---	4,583	(4,583)	---	(4,583)
JUDICIARY	---	156,572	(156,572)	---	(156,572)
GOVERNOR	---	---	---	---	---
LT GOVERNOR	---	---	---	---	---
AUDITOR	---	---	---	---	---
ATTORNEY GENERAL	---	---	---	---	---
AGRICULTURE	---	219,964	(219,964)	---	(219,964)
INSURANCE	---	---	---	---	---
CONSERVATION	---	---	---	---	---
ECONOMIC DEVELOPMENT	---	607,957	(607,957)	---	(607,957)
EDUCATION	---	793,552	(793,552)	---	(793,552)
HIGHER ED	---	132,895	(132,895)	---	(132,895)
HEALTH	---	307,033	(307,033)	---	(307,033)
HIGHWAYS	---	---	---	---	---
LABOR	---	769,111	(769,111)	---	(769,111)
MENTAL HEALTH	---	506,376	(506,376)	---	(506,376)
NATURAL RESOURCES	---	---	---	---	---
PUBLIC SAFETY	---	811,882	(811,882)	---	(811,882)
SOCIAL SERVICES	---	1,109,750	(1,109,750)	---	(1,109,750)
CORRECTIONS	---	754,600	(754,600)	---	(754,600)
 TOTAL	---	6,174,275	(6,174,275)	---	(6,174,275)
 =====	=====	=====	=====	=====	=====

## STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

Page 6

INSURANCE	2003 CARRY-FORWARD	2001 ACTUAL	CARRY-FORWARD ADJUSTMENT	2003 ACTUAL	FIXED FY 05
LEGISLATURE	468	358	110	468	578
JUDICIARY	2,497	2,018	479	2,497	2,976
GOVERNOR	21	24	(3)	21	18
LT GOVERNOR	5	4	1	5	6
AUDITOR	95	81	14	95	109
ATTORNEY GENERAL	248	215	33	248	281
AGRICULTURE	355	790	(435)	355	(80)
INSURANCE	403	102	301	403	704
CONSERVATION	1,161	948	213	1,161	1,374
ECONOMIC DEVELOPMENT	877	755	122	877	999
EDUCATION	1,596	1,151	445	1,596	2,041
HIGHER ED	23,680	17,745	5,935	23,680	29,615
HEALTH	1,330	630	700	1,330	2,030
HIGHWAYS	4,148	3,373	775	4,148	4,923
LABOR	685	529	156	685	841
MENTAL HEALTH	7,379	8,881	(1,502)	7,379	5,877
NATURAL RESOURCES	1,483	1,183	300	1,483	1,783
PUBLIC SAFETY	121,688	157,344	(35,656)	121,688	86,032
SOCIAL SERVICES	6,813	5,520	1,293	6,813	8,106
CORRECTIONS	7,508	5,705	1,803	7,508	9,311
<hr/> TOTAL	<hr/> 182,440	<hr/> 207,356	<hr/> (24,916)	<hr/> 182,440	<hr/> 157,524
	=====	=====	=====	=====	=====

## STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

Page 7

WORKERS' COMP	2003 CARRY-FORWARD	2001 ACTUAL	CARRY-FORWARD ADJUSTMENT	2003 ACTUAL	FIXED FY 05
LEGISLATURE	44,986	23,146	21,840	44,986	66,826
JUDICIARY	671,485	736,346	(64,861)	671,485	606,624
GOVERNOR	2,479	---	2,479	2,479	4,958
LT GOVERNOR	---	---	---	---	---
AUDITOR	2,131	---	2,131	2,131	4,262
ATTORNEY GENERAL	4,898	24,593	(19,695)	4,898	(14,797)
AGRICULTURE	17,542	101,266	(83,724)	17,542	(66,182)
INSURANCE	53,150	27,486	25,664	53,150	78,814
CONSERVATION	---	---	---	---	---
ECONOMIC DEVELOPMENT	208,085	143,219	64,866	208,085	272,951
EDUCATION	439,614	214,105	225,509	439,614	665,123
HIGHER ED	1,551,918	1,479,925	71,993	1,551,918	1,623,911
HEALTH	149,499	46,293	103,206	149,499	252,705
HIGHWAYS	---	---	---	---	---
LABOR	281,209	172,152	109,057	281,209	390,266
MENTAL HEALTH	5,491,396	4,230,011	1,261,385	5,491,396	6,752,781
NATURAL RESOURCES	610,509	370,343	240,166	610,509	850,675
PUBLIC SAFETY	1,039,329	746,473	292,856	1,039,329	1,332,185
SOCIAL SERVICES	1,296,568	1,424,953	(128,385)	1,296,568	1,168,183
CORRECTIONS	4,528,930	4,298,003	230,927	4,528,930	4,759,857
<b>TOTAL</b>	<b>16,393,728</b>	<b>14,038,314</b>	<b>2,355,414</b>	<b>16,393,728</b>	<b>18,749,142</b>
	=====	=====	=====	=====	=====

## STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

Page 8

BUDGET & PLANNING	2003 CARRY-FORWARD	2001 ACTUAL	CARRY-FORWARD ADJUSTMENT	2003 ACTUAL	FIXED FY 05
LEGISLATURE	---	---	---	---	---
JUDICIARY	29,644	24,876	4,768	29,609	34,377
GOVERNOR	39,503	46,805	(7,302)	39,457	32,155
LT GOVERNOR	1,319	5,258	(3,939)	1,317	(2,622)
AUDITOR	1,978	5,258	(3,280)	1,976	(1,304)
ATTORNEY GENERAL	2,143	5,258	(3,115)	2,141	(974)
AGRICULTURE	37,293	32,827	4,466	37,250	41,716
INSURANCE	12,431	6,667	5,764	12,417	18,181
CONSERVATION	9,826	11,669	(1,843)	9,815	7,972
ECONOMIC DEVELOPMENT	74,983	64,885	10,098	74,896	84,994
EDUCATION	86,062	85,529	533	85,963	86,496
HIGHER ED	48,933	58,601	(9,668)	48,877	39,209
HEALTH	79,566	64,244	15,322	79,474	94,796
HIGHWAYS	59,716	48,087	11,629	59,647	71,276
LABOR	27,830	43,341	(15,511)	27,798	12,287
MENTAL HEALTH	87,051	99,378	(12,327)	86,951	74,624
NATURAL RESOURCES	50,549	42,315	8,234	50,491	58,725
PUBLIC SAFETY	88,733	92,711	(3,978)	88,630	84,652
SOCIAL SERVICES	172,256	164,648	7,608	172,057	179,665
CORRECTIONS	59,353	57,448	1,905	59,285	61,190
 TOTAL	 969,169	 959,805	 9,364	 968,051	 977,415
	=====	=====	=====	=====	=====

## STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

Page 9

ACCOUNTING & PAYROLL	2003 CARRY-FORWARD	2001 ACTUAL	CARRY-FORWARD ADJUSTMENT	2003 ACTUAL	FIXED FY 05
LEGISLATURE	19,797	34,360	(14,563)	19,779	5,216
JUDICIARY	81,994	143,852	(61,858)	81,920	20,062
GOVERNOR	1,404	2,422	(1,018)	1,403	385
LT GOVERNOR	289	431	(142)	289	147
AUDITOR	4,051	7,244	(3,193)	4,047	854
ATTORNEY GENERAL	13,527	23,053	(9,526)	13,514	3,988
AGRICULTURE	26,857	38,180	(11,323)	26,833	15,510
INSURANCE	8,740	13,475	(4,735)	8,732	3,997
CONSERVATION	107,771	154,019	(46,248)	107,673	61,425
ECONOMIC DEVELOPMENT	61,341	106,642	(45,301)	61,285	15,984
EDUCATION	482,687	603,137	(120,450)	482,249	361,799
HIGHER ED	7,482	21,874	(14,392)	7,475	(6,917)
HEALTH	235,044	146,780	88,264	234,831	323,095
HIGHWAYS	590,921	629,780	(38,859)	590,383	551,524
LABOR	60,124	91,462	(31,338)	60,069	28,731
MENTAL HEALTH	235,947	452,161	(216,214)	235,733	19,519
NATURAL RESOURCES	158,607	165,065	(6,458)	158,463	152,005
PUBLIC SAFETY	140,613	220,455	(79,842)	140,485	60,643
SOCIAL SERVICES	358,107	631,027	(272,920)	357,781	84,861
CORRECTIONS	311,236	425,572	(114,336)	310,953	196,617
 TOTAL	 2,906,539	 3,910,991	 (1,004,452)	 2,903,897	 1,899,445
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## STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

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PERSONNEL	2003 CARRY-FORWARD	2001 ACTUAL	CARRY-FORWARD ADJUSTMENT	2003 ACTUAL	FIXED FY 05
LEGISLATURE	---	---	---	---	---
JUDICIARY	---	---	---	---	---
GOVERNOR	---	---	---	---	---
LT GOVERNOR	---	---	---	---	---
AUDITOR	---	---	---	---	---
ATTORNEY GENERAL	---	---	---	---	---
AGRICULTURE	39,520	43,853	(4,333)	39,480	35,147
INSURANCE	14,760	16,579	(1,819)	14,745	12,926
CONSERVATION	---	---	---	---	---
ECONOMIC DEVELOPMENT	149,152	181,294	(32,142)	149,000	116,858
EDUCATION	---	---	---	---	---
HIGHER ED	---	---	---	---	---
HEALTH	228,548	146,533	82,015	228,316	310,331
HIGHWAYS	---	---	---	---	---
LABOR	118,321	134,768	(16,447)	118,201	101,754
MENTAL HEALTH	1,067,510	1,267,453	(199,943)	1,066,426	866,483
NATURAL RESOURCES	211,407	229,960	(18,553)	211,192	192,639
PUBLIC SAFETY	226,286	247,607	(21,321)	226,057	204,736
SOCIAL SERVICES	1,043,346	1,342,323	(298,977)	1,042,287	743,310
CORRECTIONS	1,318,317	1,341,253	(22,936)	1,316,979	1,294,043
<hr/> TOTAL	<hr/> 4,417,167	<hr/> 4,951,623	<hr/> (534,456)	<hr/> 4,412,683	<hr/> 3,878,227
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## STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

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PURCHASING	2003 CARRY-FORWARD	2001 ACTUAL	CARRY-FORWARD ADJUSTMENT	2003 ACTUAL	FIXED FY 05
LEGISLATURE	---	---	---	---	---
JUDICIARY	---	---	---	---	---
GOVERNOR	106	252	(146)	106	(40)
LT GOVERNOR	1	---	1	1	2
AUDITOR	2,490	3,522	(1,032)	2,489	1,457
ATTORNEY GENERAL	4,157	7,546	(3,389)	4,156	767
AGRICULTURE	6,022	8,805	(2,783)	6,021	3,238
INSURANCE	4,254	5,786	(1,532)	4,254	2,722
CONSERVATION	54,394	89,804	(35,410)	54,383	18,973
ECONOMIC DEVELOPMENT	83,380	114,205	(30,825)	83,364	52,539
EDUCATION	311,841	238,471	73,370	311,782	385,152
HIGHER ED	43,488	38,739	4,749	43,480	48,229
HEALTH	185,552	157,471	28,081	185,517	213,598
HIGHWAYS	---	---	---	---	---
LABOR	14,122	32,701	(18,579)	14,120	(4,459)
MENTAL HEALTH	208,947	163,761	45,186	208,908	254,094
NATURAL RESOURCES	47,680	63,894	(16,214)	47,670	31,456
PUBLIC SAFETY	115,700	144,391	(28,691)	115,678	86,987
SOCIAL SERVICES	375,690	591,650	(215,960)	375,618	159,658
CORRECTIONS	491,182	549,138	(57,956)	491,089	433,133
<b>TOTAL</b>	<b>1,949,006</b>	<b>2,210,136</b>	<b>(261,130)</b>	<b>1,948,636</b>	<b>1,687,506</b>
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## STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

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GENERAL SERVICES	2003 CARRY-FORWARD	2001 ACTUAL	CARRY-FORWARD ADJUSTMENT	2003 ACTUAL	FIXED FY 05
LEGISLATURE	12,176	11,543	633	12,187	12,820
JUDICIARY	39,438	38,874	564	39,444	40,008
GOVERNOR	1,009	1,144	(135)	1,010	875
LT GOVERNOR	3,482	3,115	367	3,487	3,854
AUDITOR	2,083	3,599	(1,516)	2,085	569
ATTORNEY GENERAL	3,442	3,521	(79)	3,442	3,363
AGRICULTURE	18,231	19,796	(1,565)	18,233	16,668
INSURANCE	7,669	6,773	896	7,672	8,568
CONSERVATION	16,524	16,745	(221)	16,526	16,305
ECONOMIC DEVELOPMENT	41,404	50,437	(9,033)	41,413	32,380
EDUCATION	50,762	39,126	11,636	50,769	62,405
HIGHER ED	199,330	184,376	14,954	199,356	214,310
HEALTH	91,827	33,149	58,678	91,839	150,517
HIGHWAYS	83,631	60,383	23,248	83,642	106,890
LABOR	9,587	9,343	244	9,589	9,833
MENTAL HEALTH	90,377	140,247	(49,870)	90,388	40,518
NATURAL RESOURCES	47,483	33,667	13,816	47,489	61,305
PUBLIC SAFETY	63,306	52,047	11,259	63,322	74,581
SOCIAL SERVICES	109,622	125,693	(16,071)	109,636	93,565
CORRECTIONS	124,309	105,817	18,492	124,324	142,816
<hr/> TOTAL	<hr/> 1,015,692	<hr/> 939,395	<hr/> 76,297	<hr/> 1,015,853	<hr/> 1,092,150
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## STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

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TREASURER DISBURSEMENTS	2003 CARRY-FORWARD	2001 ACTUAL	CARRY-FORWARD ADJUSTMENT	2003 ACTUAL	FIXED FY 05
LEGISLATURE	483	381	102	483	585
JUDICIARY	2,068	1,256	812	2,068	2,880
GOVERNOR	33	33	---	33	33
LT GOVERNOR	7	---	7	7	14
AUDITOR	100	83	17	100	117
ATTORNEY GENERAL	327	298	29	327	356
AGRICULTURE	632	562	70	632	702
INSURANCE	210	165	45	210	255
CONSERVATION	2,533	2,199	334	2,533	2,867
ECONOMIC DEVELOPMENT	1,464	1,422	42	1,464	1,506
EDUCATION	11,051	10,300	751	11,051	11,802
HIGHER ED	175	181	(6)	175	169
HEALTH	5,557	2,298	3,259	5,556	8,815
HIGHWAYS	14,694	9,061	5,633	14,694	20,327
LABOR	1,422	1,290	132	1,422	1,554
MENTAL HEALTH	5,916	4,183	1,733	5,916	7,649
NATURAL RESOURCES	3,892	2,315	1,577	3,892	5,469
PUBLIC SAFETY	3,434	2,529	905	3,434	4,339
SOCIAL SERVICES	29,037	31,117	(2,080)	29,037	26,957
CORRECTIONS	7,715	4,083	3,632	7,715	11,347
 TOTAL	 90,750	 73,756	 16,994	 90,749	 107,743
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## STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

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RECORDS MANAGEMENT	2003 CARRY-FORWARD	2001 ACTUAL	CARRY-FORWARD ADJUSTMENT	2003 ACTUAL	FIXED FY 05
LEGISLATURE	19,895	20,635	(740)	19,895	19,155
JUDICIARY	470,287	377,663	92,624	470,286	562,910
GOVERNOR	2,693	480	2,213	2,693	4,906
LT GOVERNOR	2,979	2,880	99	2,979	3,078
AUDITOR	72,620	49,428	23,192	72,620	95,812
ATTORNEY GENERAL	631,321	518,267	113,054	631,319	744,373
AGRICULTURE	42,728	34,551	8,177	42,727	50,904
INSURANCE	139,160	137,244	1,916	139,160	141,076
CONSERVATION	17,140	15,356	1,784	17,140	18,924
ECONOMIC DEVELOPMENT	159,340	294,165	(134,825)	159,340	24,515
EDUCATION	132,855	127,168	5,687	132,855	138,542
HIGHER ED	29,260	26,873	2,387	29,260	31,647
HEALTH	340,881	281,689	59,192	340,880	400,072
HIGHWAYS	13,937	---	13,937	13,936	27,873
LABOR	307,111	284,087	23,024	307,110	330,134
MENTAL HEALTH	88,230	82,539	5,691	88,230	93,921
NATURAL RESOURCES	164,054	146,362	17,692	164,053	181,745
PUBLIC SAFETY	206,128	174,196	31,932	206,128	238,060
SOCIAL SERVICES	723,653	901,209	(177,556)	723,651	546,095
CORRECTIONS	548,825	482,756	66,069	548,823	614,892
<b>TOTAL</b>	<b>4,113,097</b>	<b>3,957,548</b>	<b>155,549</b>	<b>4,113,085</b>	<b>4,268,634</b>
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## STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

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SECURITY	2003 CARRY-FORWARD	2001 ACTUAL	CARRY-FORWARD ADJUSTMENT	2003 ACTUAL	FIXED FY 05
LEGISLATURE	231,748	168,863	62,885	231,748	294,633
JUDICIARY	28,426	17,968	10,458	28,426	38,884
GOVERNOR	18,161	7,308	10,853	18,161	29,014
LT GOVERNOR	3,553	2,132	1,421	3,553	4,974
AUDITOR	45,007	30,606	14,401	45,007	59,408
ATTORNEY GENERAL	63,958	44,310	19,648	63,958	83,606
AGRICULTURE	48,560	37,305	11,255	48,560	59,815
INSURANCE	60,010	44,310	15,700	60,010	75,710
CONSERVATION	---	---	---	---	---
ECONOMIC DEVELOPMENT	84,882	84,812	70	84,882	84,952
EDUCATION	145,287	100,343	44,944	145,287	190,231
HIGHER ED	---	---	---	---	---
HEALTH	30,794	16,141	14,653	30,794	45,447
HIGHWAYS	237,670	160,337	77,333	237,670	315,003
LABOR	---	---	---	---	---
MENTAL HEALTH	---	---	---	---	---
NATURAL RESOURCES	138,970	112,829	26,141	138,970	165,111
PUBLIC SAFETY	28,031	17,511	10,520	28,031	38,551
SOCIAL SERVICES	109,360	86,183	23,177	109,360	132,537
CORRECTIONS	---	---	---	---	---
<b>TOTAL</b>	<b>1,274,417</b>	<b>930,958</b>	<b>343,459</b>	<b>1,274,417</b>	<b>1,617,876</b>
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## STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

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REVENUE CASHIER	2003 CARRY-FORWARD	2001 ACTUAL	CARRY-FORWARD ADJUSTMENT	2003 ACTUAL	FIXED FY 05
LEGISLATURE	798	742	56	798	854
JUDICIARY	3,900	3,367	533	3,900	4,433
GOVERNOR	74	43	31	74	105
LT GOVERNOR	12	14	(2)	12	10
AUDITOR	168	143	25	168	193
ATTORNEY GENERAL	343	314	29	343	372
AGRICULTURE	358	399	(41)	358	317
INSURANCE	---	---	---	---	---
CONSERVATION	1,596	1,155	441	1,596	2,037
ECONOMIC DEVELOPMENT	668	856	(188)	668	480
EDUCATION	19,859	14,709	5,150	19,859	25,009
HIGHER ED	25,365	25,708	(343)	25,365	25,022
HEALTH	2,285	1,412	873	2,285	3,158
HIGHWAYS	6,595	9,487	(2,892)	6,595	3,703
LABOR	1,023	700	323	1,023	1,346
MENTAL HEALTH	12,256	11,042	1,214	12,256	13,470
NATURAL RESOURCES	2,528	2,040	488	2,528	3,016
PUBLIC SAFETY	2,955	3,781	(826)	2,955	2,129
SOCIAL SERVICES	26,901	23,469	3,432	26,901	30,333
CORRECTIONS	12,017	10,529	1,488	12,017	13,505
 TOTAL	 119,701	 109,910	 9,791	 119,701	 129,492
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## STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

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INFORMATION SERVICES	2003 CARRY-FORWARD	2001 ACTUAL	CARRY-FORWARD ADJUSTMENT	2003 ACTUAL	FIXED FY 05
LEGISLATURE	40,400	48,996	(8,596)	40,443	31,847
JUDICIARY	173,159	195,204	(22,045)	173,342	151,297
GOVERNOR	40,852	3,840	37,012	2,801	39,813
LT GOVERNOR	12,071	637	11,434	584	12,018
AUDITOR	8,400	10,108	(1,708)	8,409	6,701
ATTORNEY GENERAL	27,393	33,810	(6,417)	27,422	21,005
AGRICULTURE	52,882	57,215	(4,333)	52,938	48,605
INSURANCE	17,573	19,651	(2,078)	17,592	15,514
CONSERVATION	212,083	229,138	(17,055)	212,308	195,253
ECONOMIC DEVELOPMENT	122,580	158,236	(35,656)	122,709	87,053
EDUCATION	925,266	938,942	(13,676)	926,244	912,568
HIGHER ED	14,616	36,469	(21,853)	14,631	(7,222)
HEALTH	465,220	225,794	239,426	465,712	705,138
HIGHWAYS	1,230,255	941,460	288,795	1,231,556	1,520,351
LABOR	119,092	139,652	(20,560)	119,218	98,658
MENTAL HEALTH	495,328	618,117	(122,789)	495,851	373,062
NATURAL RESOURCES	325,864	245,991	79,873	326,208	406,081
PUBLIC SAFETY	287,484	316,383	(28,899)	287,788	258,889
SOCIAL SERVICES	750,250	909,431	(159,181)	751,042	591,861
CORRECTIONS	645,919	584,890	61,029	646,602	707,631
 TOTAL	 5,966,687	 5,713,964	 252,723	 5,923,400	 6,176,123
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